

INTERNAL REVENUE SERVICE

October 18, 2002

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CC:PSI:1

[REDACTED]

Dear [REDACTED]:

We are responding to correspondence, submitted on your behalf by [REDACTED] CPA, requesting relief for an administrative correction to your S corporation election effective date. The information provided indicates that the date of incorporation was incorrectly reflected on the Form 2553 upon filing, which was attributed to a typographical error. You had filed the election via certified mail and have shown proof of mailing the Form 2553 before the due date.

Our staff has intervened on your behalf and requested the Service Center to update your account to reflect your proper date of incorporation as the effective date for your S corporation election. You should receive a letter within the next sixty days confirming the update. In addition, the IRS has developed two new CD-ROMs to help educate small business owners on their tax responsibilities: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These two CD-ROMs are free and can be ordered by calling 1-800-829-3676. The IRS also provides a special website, www.irs.gov/smallbiz which is dedicated to providing information to small business taxpayers.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

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Sincerely yours,

/s/ Dianna K. Miosi

DIANNA K. MIOSI
Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)